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TO: Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

FROM: George O. Saile, Reg. No. 19,572
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Poughkeepsie, N. Y. 12603

SUBJECT: Serial #: 10/786,806
File Date: 02/25/04
Inventor: Kunliang Zhang
Examiner: Bernatz, Kevin M.
Art Unit: 1773
Title: CPP GMR And Magnetostriction
Improvement By Laminating $\text{Co}_{90}\text{Fe}_{10}$
Free Layer With Thin $\text{Fe}_{50}\text{Co}_{50}$ Layer

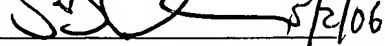
RESPONSE TO OFFICE ACTION

This is in response to the Notice Of Non-Compliance dated 04/03/2006. Please amend the above identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents P. O. Box 1450, Alexandria, VA 22313-1450, on:

May 2, 2006.

Signature  5/2/06
Stephen B. Ackerman, Reg. No. 37,761